



DEPARTMENT OF THE NAVY
SPACE AND NAVAL WARFARE SYSTEMS COMMAND
WASHINGTON, D.C. 20363-5100

SPAWARINST 7420.1D
SPAWAR 10R
22 April 1987

SPAWAR INSTRUCTION 7420.1D

From: Commander, Space and Naval Warfare Systems Command

Subj: INTERNAL REVIEW OF CIVILIAN TIMEKEEPING AND PAYROLL FUNCTIONS

Ref: (a) NAVCOMPT Manual, para 033000-6
(b) SPAWARINST 7000.2C of 14 April 1983
(c) Audit Program No. 2A - Timekeeping and Civilian Payrolls - ADP Systems Application, October 1985
(d) Audit Program No. 2B - Time and Attendance Reporting

1. Purpose. To assign responsibility for the internal review of civilian timekeeping and payroll functions.

2. Cancellation. NAVELEXINST 7420.1C of 2 November 1982.

3. Background. Reference (a) requires an annual internal review of timekeeping and civilian payroll functions at each activity of the Navy and Marine Corps. Reference (b) establishes the internal review function within SPAWAR, its field activities and R&D centers.

4. Policy. Each activity employing civilian personnel will ensure that references (c) and (d) are used for the review of timekeeping and payroll functions. This review will be performed annually by internal review.

5. Procedure. Coverage of the audit steps in references (c) and (d) will be limited to those steps which should be performed at the activity under review. An example is, reviews at activities which record attendance but do not perform payroll accounting will be limited to those steps concerned with timekeeping and attendance recording.

6. Action

a. The timekeeping and payroll reviews prescribed in reference (a) will be performed annually within the SPAWAR headquarters by the Internal Review Office (SPAWAR 10R).

b. Field activities and R&D centers shall have the required review performed by their internal review staff except for the Navy Space Systems Activity (NAVSPASYSACT). The Commanding Officer of NAVSPASYSACT shall appoint a board or committee to perform the annual review.

c. A copy of each review report, together with supporting working papers, will be retained for a period of three years for examination by GAO, CSD, NAVAUDSVC auditors or SPAWAR headquarters IG personnel.

SPAWARINST 7420.1D
22 APR 1987

d. Copies of references (c) and (d) may be obtained from Naval Audit Service Headquarters (AUD-33), P.O. Box 1206, Falls Church, VA 22041-0206.


GLENWOOD CLARK

Distribution:
SPAWAR List 4

SNDL Part II:
FKQ (All SPAWAR Activities)

Copy to:
SNDL Part II
C37E (NPPSDO, NDW - 2 copies)

Stocked:
SPAWAR 18-51 (10 copies)